



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Monica Morgan **Phone #:** (406) 784-2568

(Signature)

(Date)

Chair, Board of Trustees: William Thex

(Signature)

(Date)

County Superintendant Joby Parker

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
110	IDEA Part B	FEDERAL		84.027
111	IDEA Preschool	FEDERAL		84.173A
113	Title VII, Indian Education	FEDERAL		84.060
124	Johnson O'Malley (JOM)	FEDERAL		15.130
125	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
126	Title II Part A	FEDERAL		84.367
130	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
134	21st Century Community Learning	FEDERAL		84.287
144	21st Century Community Learning	FEDERAL		84.287
193	Title I - Schoolwide	FEDERAL		Federal
224	Johnson O'Malley (JOM)	FEDERAL		15.130
225	Title I Improving Basic Programs	FEDERAL		84.010A

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	92,260.19	11,325.83	19,376.27	5,657.10
02	Taxes Receivable - Real and Personal (120-149)	3,854.14	672.53	310.49	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	96,114.33	11,998.36	19,686.76	5,657.10
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,854.14	672.53	310.49	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	92,260.19	11,325.83	19,376.27	5,657.10
52	TOTAL FUND BALANCE/EQUITY	92,260.19	11,325.83	19,376.27	5,657.10
53	TOTAL LIABILITIES AND FUND BALANCE	96,114.33	11,998.36	19,686.76	5,657.10

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		20,254.70	2,910.36	1,455.13
02	Taxes Receivable - Real and Personal (120-149)				11.62
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			59,464.62	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		20,254.70	62,374.98	1,466.75
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				11.62
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		20,254.70	62,374.98	1,455.13
52	TOTAL FUND BALANCE/EQUITY		20,254.70	62,374.98	1,455.13
53	TOTAL LIABILITIES AND FUND BALANCE		20,254.70	62,374.98	1,466.75

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,334.02	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			4,334.02	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			4,334.02	
52	TOTAL FUND BALANCE/EQUITY			4,334.02	
53	TOTAL LIABILITIES AND FUND BALANCE			4,334.02	

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			737,881.51	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			737,881.51	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			737,881.51	
52	TOTAL FUND BALANCE/EQUITY			737,881.51	
53	TOTAL LIABILITIES AND FUND BALANCE			737,881.51	

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(1.13)	5,262.02		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(1.13)	5,262.02		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(1.13)	5,262.02		
52	TOTAL FUND BALANCE/EQUITY	(1.13)	5,262.02		
53	TOTAL LIABILITIES AND FUND BALANCE	(1.13)	5,262.02		

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,172.81			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	2,172.81			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,172.81			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,172.81			
53	TOTAL LIABILITIES AND FUND BALANCE	2,172.81			

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			2,997.46	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			2,997.46	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			2,997.46	
52 TOTAL FUND BALANCE/EQUITY			2,997.46	
53 TOTAL LIABILITIES AND FUND BALANCE			2,997.46	



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	68,507.19	4,169.21		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	68,507.19	4,169.21		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	68,507.19	4,169.21		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	68,507.19	4,169.21		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	68,507.19	4,169.21		



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	99,995.84	102,144.33
1112	District Levy - Personal Property	8,904.08	11,345.43
1190	Penalties and Interest on Taxes	461.64	278.98
1510	Interest Earnings	115.93	371.07
3110	Direct State Aid	246,788.25	260,308.62
3111	Quality Educator	30,420.00	33,931.70
3112	At Risk Student	23,498.70	27,140.59
3113	Indian Education For All	1,591.20	1,607.76
3114	American Indian Achievement Gap	13,000.00	14,350.00
3115	State Spec Ed Allowable Cost Pymt to Districts	26,686.34	31,697.73
3116	Data For Achievement	1,170.00	1,540.00
3118	Natural Resource Development	1,758.65	2,922.38
3120	State Guaranteed Tax Base Aid	93,629.25	112,380.19
3444	State School Block Grant	70,076.78	70,076.78
3446	SB96 Block Grant Reimbursement	2,696.93	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-20,976.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		620,793.59	649,118.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	229,737.14	303,821.12
			2XX Personal Services - Employee Benefits	30,103.50	60,900.81
			3XX Purchased Professional and Technical Services	3,792.28	540.00
			5XX Other Purchased Services	2,083.05	0.00
			6XX Supplies and Materials	7,918.72	4,893.74
			810 Dues and Fees	0.00	954.41
			8XX Other Expenditures	2,611.00	0.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	41,452.32	42,828.14
		222X	Educational Media Services		
			810 Dues and Fees	710.78	1,023.59
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	25,997.00	26,257.00
			2XX Personal Services - Employee Benefits	7,000.00	7,600.00
			3XX Purchased Professional and Technical Services	19,599.38	28.50
			5XX Other Purchased Services	1,797.50	1,633.77

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	4,027.96	4,776.13
			810 Dues and Fees	2,898.58	640.40
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	51,012.28	52,176.02
			5XX Other Purchased Services	0.00	98.90
			6XX Supplies and Materials	50.00	0.00
			810 Dues and Fees	841.00	50.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	28,878.06	28,383.83
			2XX Personal Services - Employee Benefits	7,785.66	10,147.00
			3XX Purchased Professional and Technical Services	9,075.00	0.00
			5XX Other Purchased Services	318.85	0.00
			6XX Supplies and Materials	116.66	839.09
			810 Dues and Fees	75.00	258.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	13,290.23	13,729.94
			3XX Purchased Professional and Technical Services	28,153.75	0.00
			4XX Purchased Property Services	12,816.56	6,648.53
			5XX Other Purchased Services	34,258.00	50.00
			6XX Supplies and Materials	2,707.77	4,677.92
		27XX Student Transportation Services			
			4XX Purchased Property Services	301.97	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	23,992.60	41,547.93
			2XX Personal Services - Employee Benefits	6,431.50	14,476.83
			5XX Other Purchased Services	0.00	158.59
			6XX Supplies and Materials	5,720.22	5,775.85
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	2,579.60	0.00
			6XX Supplies and Materials	0.00	69.99
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	4,745.26	0.00
			5XX Other Purchased Services	456.95	0.00
			810 Dues and Fees	25.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	9,637.24	1,011.12
			3XX Purchased Professional and Technical Services	128.34	0.00
			6XX Supplies and Materials	1,205.52	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				624,332.23	635,997.15



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					79,138.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					649,118.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					635,997.15	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					92,260.19	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	14,253.83	20,610.72
	1112 District Levy - Personal Property	1,265.74	2,226.87
	1190 Penalties and Interest on Taxes	55.70	43.69
	1510 Interest Earnings	63.31	93.19
	2220 County On-Schedule Trans Reimb	4,906.30	4,495.50
	3210 State On-Schedule Trans Reimb	4,792.62	4,335.81
	3444 State School Block Grant	4,784.46	4,784.46
	3446 SB96 Block Grant Reimbursement	95.23	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		30,217.19	36,590.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	5,500.08	5,873.31
		2XX	Personal Services - Employee Benefits	200.00	920.00
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	11,750.87	10,981.10
		2XX	Personal Services - Employee Benefits	6,650.00	7,950.00
		3XX	Purchased Professional and Technical Services	1,676.23	470.00
		4XX	Purchased Property Services	961.42	658.64
		5XX	Other Purchased Services	3,041.90	1,560.58
		6XX	Supplies and Materials	6,994.50	1,779.67
		810	Dues and Fees	225.00	225.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				37,000.00	30,418.30



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					5,153.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36,590.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					30,418.30	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,325.83	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	5,871.13	5,575.92
	1112 District Levy - Personal Property	231.28	365.82
	1190 Penalties and Interest on Taxes	27.85	18.01
	1510 Interest Earnings	86.35	181.44
	6100 Material Prior Period Revenue Adjustments	21.02	21.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6,237.63</u>	<u>6,162.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					13,214.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,162.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,376.27	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		17.70	54.70
	1621 Lunch Sales		1,237.30	1,555.12
	3220 State Food Services Match		0.00	56.89
	4550 Federal Child Nutrition		38,340.23	46,596.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			39,595.23	48,263.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	2,715.76	13,850.20
			2XX Personal Services - Employee Benefits	0.00	7,248.50
			3XX Purchased Professional and Technical Services	866.70	784.49
			4XX Purchased Property Services	225.00	609.50
			5XX Other Purchased Services	0.00	142.60
			6XX Supplies and Materials	23,148.96	29,716.66
			810 Dues and Fees	317.65	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				27,274.07	52,436.95

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						9,830.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,263.29 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,436.95 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,657.10 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	133.02	250.45
	2240 County Retirement Distribution	97,614.70	70,112.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		97,747.72	70,362.65

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	41,392.59	50,935.35	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	6,979.94	7,230.60	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	33.64	0.00	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	4,264.45	4,420.82	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	9,635.46	10,035.74	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,542.82	4,603.97	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,633.77	4,392.68	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	972.18	902.34	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,749.56	5,310.66	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	0.00	50.64	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	713.20	0.00	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	1,832.07	2,117.20	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				79,749.68	90,000.00	



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					39,892.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					70,362.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					90,000.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					20,254.70	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
110 IDEA Part B		
4560	IDEA, Part B, Children with Disabilities	68,846.00
111 IDEA Preschool		
4570	IDEA Preschool	6,680.00
113 Title VII, Indian Education		
4130	Title VII Indian Education	14,861.00
125 Title I, Part A, Improving Basic Programs		
4200	Title I, Part A, Improving Basic Programs	128,942.00
130 Title II, Part A, Teacher/Principal Train/Recruit		
4300	Title II, Part A, Teacher & Principal Training & Recruiting Fund	17,918.00
134 21st Century Community Learning		
4340	Title IV, Part B, 21st Century Community Learning Centers	4,110.52
144 21st Century Community Learning		
4340	Title IV, Part B, 21st Century Community Learning Centers	38,863.00
193 Title I - Schoolwide		
4940	Schoolwide Program	83,018.00
224 Johnson O'Malley (JOM)		
4140	Federal Johnson O'Malley (JOM)	3,374.63
225 Title I Improving Basic Programs		
4200	Title I, Part A, Improving Basic Programs	83,844.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>450,457.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
110 IDEA Part B					
456	IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
		1XX	Personal Services - Salaries		30,214.09
		2XX	Personal Services - Employee Benefits		17,146.43
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		5,158.63
		2XX	Personal Services - Employee Benefits		2,020.85
		3XX	Purchased Professional and Technical Services		14,306.00
	110 Subtotal				<u>68,846.00</u>
111 IDEA Preschool					
457	IDEA Preschool				
	21XX Support Services - Students				
		3XX	Purchased Professional and Technical Services		6,680.00
	111 Subtotal				<u>6,680.00</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
113	Title VII, Indian Education				
	413	Title VII Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		10,852.84
			2XX Personal Services - Employee Benefits		4,008.16
			113 Subtotal		14,861.00
124	Johnson O'Malley (JOM)				
	414	Federal Johnson O'Malley (JOM)			
		1XXX	Instruction		
			5XX Other Purchased Services		479.74
		27XX	Student Transportation Services		
			6XX Supplies and Materials		151.70
			124 Subtotal		631.44
125	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		521.13
			2XX Personal Services - Employee Benefits		64.34
			3XX Purchased Professional and Technical Services		36,885.60
			5XX Other Purchased Services		15,088.00
			6XX Supplies and Materials		23,260.59
			8XX Other Expenditures		900.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		213.80
			2XX Personal Services - Employee Benefits		56.04
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		113.46
			2XX Personal Services - Employee Benefits		38.40
			125 Subtotal		77,141.36
130	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		17,917.67
			130 Subtotal		17,917.67
134	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		140.00
			5XX Other Purchased Services		1,373.98
			6XX Supplies and Materials		3,763.55
			134 Subtotal		5,277.53



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
144	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		28,326.42
			2XX Personal Services - Employee Benefits		4,585.73
			5XX Other Purchased Services		433.46
			6XX Supplies and Materials		3,337.83
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		2,014.26
			2XX Personal Services - Employee Benefits		165.36
			144 Subtotal		38,863.06
193	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		31,960.04
			2XX Personal Services - Employee Benefits		7,322.76
			6XX Supplies and Materials		14,766.19
		222X	Educational Media Services		
			1XX Personal Services - Salaries		19,236.14
			2XX Personal Services - Employee Benefits		9,733.00
			193 Subtotal		83,018.13
224	Johnson O'Malley (JOM)				
	414	Federal Johnson O'Malley (JOM)			
		1XXX	Instruction		
			5XX Other Purchased Services		756.20
			6XX Supplies and Materials		2,123.03
		27XX	Student Transportation Services		
			6XX Supplies and Materials		495.40
			224 Subtotal		3,374.63
225	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,352.60
			2XX Personal Services - Employee Benefits		228.33
			3XX Purchased Professional and Technical Services		57,128.00
			5XX Other Purchased Services		102.99
			6XX Supplies and Materials		4,820.19
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		1,817.64
			2XX Personal Services - Employee Benefits		626.85



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			25XX Support Services - Business		
			1XX Personal Services - Salaries		964.41
			2XX Personal Services - Employee Benefits		476.40
			225 Subtotal		67,517.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					384,128.23

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					-3,953.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					450,457.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					384,128.23 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					62,374.98 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
110 IDEA Part B	68,846.00	68,846.00	0.00
111 IDEA Preschool	6,680.00	6,680.00	0.00
113 Title VII, Indian Education	14,861.00	14,861.00	0.00
124 Johnson O'Malley (JOM)	0.00	631.44	-631.44
125 Title I, Part A, Improving Basic Programs	128,942.00	77,141.36	51,800.64
130 Title II, Part A, Teacher/Principal Train/Recruit	17,918.00	17,917.67	0.33
134 21st Century Community Learning	4,110.52	5,277.53	-1,167.01
144 21st Century Community Learning	38,863.00	38,863.06	-0.06
193 Title I - Schoolwide	83,018.00	83,018.13	-0.13
224 Johnson O'Malley (JOM)	3,374.63	3,374.63	0.00
225 Title I Improving Basic Programs	83,844.00	67,517.41	16,326.59
Total	450,457.15	384,128.23	66,328.92



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.88	310.96
	1112 District Levy - Personal Property	0.18	21.06
	1190 Penalties and Interest on Taxes	0.19	0.24
	1510 Interest Earnings	9.56	14.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10.81	346.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					1,108.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					346.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,455.13	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	31.34	29.55
	1910 Rentals	14,870.59	12,894.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,901.93	12,924.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	268.33	0.00
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	715.70	1,028.80
			4XX	Purchased Property Services	10,833.54	9,800.26
			5XX	Other Purchased Services	0.00	142.60
			6XX	Supplies and Materials	1,063.06	2,944.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,880.63	13,916.26	

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					5,326.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,924.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,916.26 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,334.02 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,916.96	6,383.31
	1900 Other Revenue from Local Sources	68,943.82	2,840.23
	4820 Federal Impact Aid - Title VIII	358,776.96	580,538.26
	6100 Material Prior Period Revenue Adjustments	0.00	-3,409.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		430,637.74	586,351.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	18,712.95	3,239.23
			2XX	Personal Services - Employee Benefits	71,133.96	49,796.98
			3XX	Purchased Professional and Technical Services	6,000.00	25.00
			5XX	Other Purchased Services	5,380.56	0.00
			6XX	Supplies and Materials	51,865.58	27,756.58
			810	Dues and Fees	0.00	8,434.07
			8XX	Other Expenditures	81.75	0.00
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	7,500.00	8,250.00
			5XX	Other Purchased Services	0.00	495.81
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	200.00	0.00
			2XX	Personal Services - Employee Benefits	0.00	2,670.50
			6XX	Supplies and Materials	0.00	4,000.35
			810	Dues and Fees	236.00	0.00
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	720.00	1,986.00
			3XX	Purchased Professional and Technical Services	0.00	1,296.04
			5XX	Other Purchased Services	3,337.19	4,531.90
			6XX	Supplies and Materials	549.32	827.24
			810	Dues and Fees	3,726.40	2,927.50
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	983.12	1,379.68
			2XX	Personal Services - Employee Benefits	7,150.00	8,570.00
			5XX	Other Purchased Services	580.15	530.18
			810	Dues and Fees	0.00	798.00
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	7,415.89	6,747.08

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	0.00	9,850.00
			5XX Other Purchased Services	0.00	80.00
			6XX Supplies and Materials	0.00	72.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	17,752.58	15,945.25
			2XX Personal Services - Employee Benefits	936.00	4,292.00
			3XX Purchased Professional and Technical Services	7,456.18	7,502.62
			440 Bldg & Grounds Repair and Main Services	0.00	33,902.28
			4XX Purchased Property Services	35,203.56	0.00
			5XX Other Purchased Services	32,472.00	0.00
			6XX Supplies and Materials	17,089.92	13,450.90
			810 Dues and Fees	1,255.00	1,100.00
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	0.00	453.40
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	4,475.95	84.00
			2XX Personal Services - Employee Benefits	705.15	0.00
			5XX Other Purchased Services	603.59	0.00
			6XX Supplies and Materials	4,011.86	11,005.18
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	8,216.00	2,984.54
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	300.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	320.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	3,220.56	48.00
			2XX Personal Services - Employee Benefits	3,385.00	0.00
			6XX Supplies and Materials	15,528.59	9,736.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				338,204.81	245,069.19



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance					396,598.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					586,351.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					245,069.19	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					737,881.51	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.15	0.00
	3281 State Technology Aid	638.48	662.48
	6100 Material Prior Period Revenue Adjustments	0.00	-1.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		642.63	661.35

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX Regular Education Programs - Elementary/Secondary						
		1XXX Instruction					
			6XX Supplies and Materials	638.48	600.00		
			810 Dues and Fees	0.00	78.93		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				638.48	678.93		

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						16.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						661.35 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						678.93 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						-1.13 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	25.06	50.24
	3445 State Combined Fund School Block Grant	1,485.32	1,485.32
	3447 SB96 Combined Block Grant Reimbursement	231.96	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,742.34	1,535.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						3,726.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,535.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,262.02 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	16.27	23.95
	1900 Other Revenue from Local Sources	195.46	209.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		211.73	233.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	1,939.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	233.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,172.81	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	3,741.93	1,644.01
	6100 Material Prior Period Revenue Adjustments	-0.03	-136.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,741.90</u>	<u>1,507.25</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	2,409.67	2,685.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,409.67</u>	<u>2,685.47</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	4,175.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,507.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,685.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,997.46	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	12,002.00	12,000.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	20,000.00	21,242.16
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	354,068.21	383,814.88
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	94,253.10	56,129.39
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	792.54	1,623.44
XX	XXX	26XX	41X Energy Utility Services	36,864.22	30,986.77
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,642.40
b. Related Services Block Grant Entitlement	3,880.80
c. Total Entitlements Subject to Reversion	15,523.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,645.85
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	76,102.91
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 96%



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	41,547.93	0.00	0.00	0.00	84.00
280	1XXX	2XX	14,476.83	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	158.59	0.00	0.00	0.00	0.00
280	1XXX	6XX	5,775.85	0.00	0.00	0.00	11,005.18
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	2,984.54
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	69.99	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			62,029.19	0.00	0.00	0.00	14,073.72

76,102.91

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	8,436.00	0.00	0.00	0.00	8,436.00
Land Improvements	233,267.00	0.00	0.00	0.00	233,267.00
Buildings	1,618,210.00	0.00	0.00	0.00	1,618,210.00
Machinery and Equipment	70,199.00	0.00	0.00	0.00	70,199.00
Totals at Historical Cost	1,930,112.00	0.00	0.00	0.00	1,930,112.00
Depreciation					
Improvement Accum	58,895.89	0.00	0.00	0.00	58,895.89
Building Accum	1,169,261.67	0.00	0.00	0.00	1,169,261.67
Machinery and Equipment Accum	130,491.98	0.00	0.00	0.00	130,491.98
Total Accumulated Depreciation	1,358,649.54	0.00	0.00	0.00	1,358,649.54
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	571,462.46	0.00	0.00	0.00	571,462.46

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Business Activities							
Compensated Absences	5,377.13	0.00	0.00	5,377.13	0.00	0.00	0.00
Other Post Employment Benefits	2,484.23	0.00	0.00	2,484.23	0.00	0.00	0.00
Total Business Activity							
Non-bond Long-Term Liabilities	7,861.36	0.00	0.00	7,861.36	0.00	0.00	0.00
Governmental Activities *							
Compensated Absences	22,345.74	9,641.67	0.00	0.00	31,987.41	0.00	31,987.41
Other Post Employment Benefits	8,769.62	3,461.94	0.00	0.00	12,231.56	0.00	12,231.56
Total Governmental Activity							
Non-bond Long-Term Liabilities	31,115.36	13,103.61	0.00	0.00	44,218.97	0.00	44,218.97

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0800-50389306

44 Rosebud County

0800 Ashland Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	0.00	2,490.02	0.00	2,490.02
Net Pension - TRS	66,811.00	0.00	11,793.00	55,018.00
Business				
Net Pension - PERS	91,792.04	0.00	0.00	91,792.04
Net Pension - TRS	610,332.00	0.00	0.00	610,332.00